

**REMARKS**

This Amendment is submitted in response to the outstanding Office Action dated December 20, 2004. The Action has been made final. Reconsideration of the application in view of the amendments made herein is respectfully requested.

In the first place, applicant has cancelled claims 19-28 and therefore the rejection as to these claims is no longer applicable.

In the Action, the Examiner maintains her rejection of independent claims 5 and 13 based on the combination of teachings of Forbes and McKinney. In this regard, while the Examiner rejected the argument that Forbes fails to teach or suggest an absorbent article that is suitable to be combined with an acidic super absorbent polymer as taught by McKinney, the Examiner suggests that applicant "provide third party evidence" to establish that acidic SAPs would not be suitable for the absorbent pouches of Forbes.

In response, applicant attaches to this Amendment the Declaration of Ralph Moorhouse. Dr. Moorhouse explains why acidic SAPs would not be suitable in the Forbes product – the Forbes product was used to absorb juices/liquids generated from various food items such as meat, fish and poultry. Therefore, acidic SAPs would not be suitable for neutralization. Instead, the product taught by Forbes would actually require a basic SAP or some other basic material to accomplish both neutralization and fluid

absorption. In contrast, the claimed absorbent article requires the use of acidic SAPs since the very purpose is to neutralize urine and other excrement which is basic.

Therefore, it is submitted that claims 2-8, 10-14 and 16-18, all the claims now pending in the application, are directed to allowable subject matter.

A prompt issuance of a Notice of Allowance is respectfully requested.

**CERTIFICATE OF MAILING UNDER 37  
CFR §1.10**

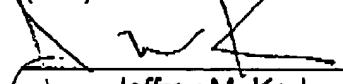
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Dated: New York, New York

March 14, 2005

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